



Fiscal Note

S.B. 95

2018 General Session
Educator Postretirement Reemployment
Amendments
by Iwamoto, J.



General, Education, and Uniform School Funds

JR4-5-101

	Ongoing	One-time	Total
Net GF/EF/USF (rev.-exp.)	\$0	\$0	\$0

State Government

UCA 36-12-13(2)(b)

Enactment of this legislation likely will not materially impact state revenue.

Revenues	FY 2018	FY 2019	FY 2020
Total Revenues	\$0	\$0	\$0

Enactment of this legislation likely will not materially impact state expenditures.

Expenditures	FY 2018	FY 2019	FY 2020
Total Expenditures	\$0	\$0	\$0

Net All Funds	\$0	\$0	\$0
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Local Government

UCA 36-12-13(2)(c)

Participating local government entities who reemploy a retired educator will be required to pay a surcharge, currently estimated at 35% of the reemployed educator's salary. The rate could vary depending on age, years of service, duration, and other factors in the pool of reemployed educators.

Individuals & Businesses

UCA 36-12-13(2)(d)

Enactment of this bill may benefit retired educators by allowing them to return to work after 60 days after retiring. Participating employers who reemploy a retired educator will be required to pay a surcharge, currently estimated at 35% of the reemployed educator's salary. The rate could vary depending on age, years of service, duration, and other factors in the pool of reemployed educators.

Regulatory Impact

Enactment of this legislation could result in a small increase in the regulatory burden for Utah residents or businesses.

Performance Note

JR4-2-404

No performance note required for this bill

Notes on Notes

Fiscal notes estimate the direct costs or revenues of enacting a bill. The Legislature uses them to balance the budget. They do not measure a bill's benefits or non-fiscal impacts like opportunity costs, wait times, or inconvenience. A fiscal note is not an appropriation. The Legislature decides appropriations separately.